Index to Volume 15

ARTICLES

Analysis of the Kemp Commission Report—*Robert M. Kozub*, vol. 15, no. 1, p. 78

Canned and Custom Software: The Taxability Issue—*Bruce Harvey*, vol. 15, no. 3, p. 81

Effects of Combined Reporting in the Corporate Income/Franchise Tax: An Analysis of Issues—*William A. Raabe*, vol. 15, no. 3, p. 43

Elective Combination—An Island of Peace in a World of Unitary Chaos?—*Michael D. Herbert, Michael E. Brownell, Robert S. Overstreet, and Riley A. Clayton*, vol. 15, no. 4, p. 1

Enterprise Zones as a Tool in Luring and Retaining Business—*Stephen Bjork*, vol. 15, no. 3, p. 24

Harper, Revisited—*Joseph R. Guardino*, vol. 15, no. 2, p. 68

Illinois Attracts Businesses by Offering Generous Tax Credits and Economic Incentives—*Lucinda Powers*, vol. 15, no. 3, p. 34

The Importance of State Tax Incentives to Expanding Businesses—*Michael Bleck*, vol. 15, no. 2, p. 46

Mail-Order Vendors and Use Taxes: Is Supreme Court Review Necessary?—*Joseph R. Guardino*, vol. 15, no. 1, p. 83

Michigan Reforms the Single Business Tax to Export More of the Burden—*Edward S. Kisscorni*, vol. 15, no. 1, p. 1

Michigan's Single Business Tax: To Add Back, or Not to Add Back? That Is the Question—*Milette Shanon*, vol. 15, no. 2, p. 71

Multistate Income and Sales Tax Issues for a Federal Consolidated Group—*Stewart J. Beyerle*, vol. 15, no. 2, p. 82

New York Court of Appeals Rejects Substantial Physical Presence Standard—*Robert M. Kozub*, vol. 15, no. 2, p. 58

Nexus Questionnaires: Current Issues—*Paul R. Kahan*, vol. 15, no. 1, p. 30

Nexus Update: Trends in State Adoption of *Geoffrey* Standards—*Kimberly Galligan Key and James K. Smith*, vol. 15, no. 1, p. 17

The New War Between the States: Economic Policy or Corporate Welfare—*Cathy Collins and Sherry Watson*, vol. 15, no. 3, p. 11

Optional Combined Reporting—*Sean-Paul Chiniquy*, vol. 15, no. 1, p. 47

Pensions Are Portable, Taxes Are Not—*Richard E. Hurley*, vol. 15, no. 3, p. 67

Index to Volume 15

ARTICLES

Analysis of the Kemp Commission Report—*Robert M. Kozub*, vol. 15, no. 1, p. 78

Canned and Custom Software: The Taxability Issue—*Bruce Harvey*, vol. 15, no. 3, p. 81

Effects of Combined Reporting in the Corporate Income/Franchise Tax: An Analysis of Issues—*William A. Raabe*, vol. 15, no. 3, p. 43

Elective Combination—An Island of Peace in a World of Unitary Chaos?—*Michael D. Herbert, Michael E. Brownell, Robert S. Overstreet, and Riley A. Clayton*, vol. 15, no. 4, p. 1

Enterprise Zones as a Tool in Luring and Retaining Business—*Stephen Bjork*, vol. 15, no. 3, p. 24

Harper, Revisited—*Joseph R. Guardino*, vol. 15, no. 2, p. 68

Illinois Attracts Businesses by Offering Generous Tax Credits and Economic Incentives—*Lucinda Powers*, vol. 15, no. 3, p. 34

The Importance of State Tax Incentives to Expanding Businesses—*Michael Bleck*, vol. 15, no. 2, p. 46

Mail-Order Vendors and Use Taxes: Is Supreme Court Review Necessary?—*Joseph R. Guardino*, vol. 15, no. 1, p. 83

Michigan Reforms the Single Business Tax to Export More of the Burden—*Edward S. Kisscorni*, vol. 15, no. 1, p. 1

Michigan's Single Business Tax: To Add Back, or Not to Add Back? That Is the Question—*Milette Shanon*, vol. 15, no. 2, p. 71

Multistate Income and Sales Tax Issues for a Federal Consolidated Group—*Stewart J. Beyerle*, vol. 15, no. 2, p. 82

New York Court of Appeals Rejects Substantial Physical Presence Standard—*Robert M. Kozub*, vol. 15, no. 2, p. 58

Nexus Questionnaires: Current Issues—*Paul R. Kahan*, vol. 15, no. 1, p. 30

Nexus Update: Trends in State Adoption of *Geoffrey* Standards—*Kimberly Galligan Key and James K. Smith*, vol. 15, no. 1, p. 17

The New War Between the States: Economic Policy or Corporate Welfare—*Cathy Collins and Sherry Watson*, vol. 15, no. 3, p. 11

Optional Combined Reporting—*Sean-Paul Chiniquy*, vol. 15, no. 1, p. 47

Pensions Are Portable, Taxes Are Not—*Richard E. Hurley*, vol. 15, no. 3, p. 67

A Question of Residency—*Char E. Mano*, vol. 15, no. 4, p. 26
Sales Tax on Acquisitions—*Dannie A. Tobias*, vol. 15, no. 2, p. 78
Sales, Use, and Personal Property Tax Compliance Guide—*James L. Hintzke*, vol. 15, no. 4, p. 65
State Tax Incentives: Headed in the Right Direction—*Lori A. Hartzheim*, vol. 15, no. 4, p. 51
State Tax Information on the World Wide Web—*Dennis R. Schmidt, Roxanne M. Spindle, and William F. Yancey*, vol. 15, no. 3, p. 60
Tax Incentive Programs for Businesses in the Midwest—*Amy Schmidt-Collard, Kurt Giricz, Carolyn J. Polka, and Dan Wasserman*, vol. 15, no. 2, p. 14
Tax Incentives: To Have or Have Not—*Lawrence Kramer, George Denis, Steve Weitzner, and Jennifer Young*, vol. 15, no. 3, p. 1
Trends in State and Local Economic Development—*Kimberly Galligan Key and James K. Smith*, vol. 15, no. 3, p. 1
Unitary Issues in State Corporate Taxation—*Kimberly Galligan Key and James K. Smith*, vol. 15, no. 3, p. 71
Virginia's Pro-Business Climate: A Study of Tax and Business Incentives in Virginia—*Evelyn L. T. Brown*, vol. 15, no. 4, p. 33

AUTHORS

Beyerle, Stewart J.—Multistate Income and Sales Tax Issues for a Federal Consolidated Group, vol. 15, no. 2, p. 58.
Bjork, Stephen—Enterprise Zones as a Tool in Luring and Retaining Business, vol. 15, no. 3, p. 24
Bleck, Michael—The Importance of State Tax Incentives to Expanding Businesses, vol. 15, no. 2, p. 46
Brown, Evelyn L. T.—Virginia's Pro-Business Climate: A Study of Tax and Business Incentives in Virginia, vol. 15, no. 4, p. 33
Brownell, Michael E., Michael D. Herbert, Robert S. Overstreet, and Riley A. Clayton—Elective Combination—An Island of Peace in a World of Unitary Chaos?, and Riley A. Clayton, vol. 15, no. 4, p. 1
Chiniquy, Sean-Paul—Optional Combined Reporting, vol. 15, no. 1, p. 47
Clayton, Riley A., Michael D. Herbert, Michael E. Brownell, and Robert S. Overstreet—Elective Combination—An Island of Peace in a World of Unitary Chaos?, vol. 15, no. 4, p. 1
Collins, Cathy, and Sherry Watson—The New War Between the States: Economic Policy or Corporate Welfare, vol. 15, no. 3, p. 11

Denis, George, Lawrence Kramer, Steve Weitzner, and Jennifer Young—Tax Incentives: To Have or Have Not, vol. 15, no. 3, p. 1

Giric, Kurt, Amy Schmidt-Collard, Carolyn J. Polka, and Dan Wasserman—Tax Incentive Programs for Businesses in the Midwest, vol. 15, no. 2, p. 14

Guardino, Joseph R.—*Harper*, Revisited, vol. 15, no. 2, p. 68

Guardino, Joseph R.—Mail-Order Vendors and Use Taxes: Is Supreme Court Review Necessary?, vol. 15, no. 1, p. 83

Guardino, Joseph R.—Nonresident Pension Income Update [Pension Update], vol. 15, no. 1, p. 91

Hartzheim, Lori A.—State Tax Incentives: Headed in the Right Direction, vol. 15, no. 4, p. 51

Harvey, Bruce—Canned and Custom Software: The Taxability Issue, vol. 15, no. 3, p. 81

Herbert, Michael D., Michael E. Brownell, Robert S. Overstreet, and Riley A. Clayton—Elective Combination—An Island of Peace in a World of Unitary Chaos?, vol. 15, no. 4, p. 1

Hintzke, James L.—Sales, Use, and Personal Property Tax Compliance Guide, vol. 15, no. 4, p. 65

Hurley, Richard E.—Pensions Are Portable, Taxes Are Not, vol. 15, no. 3, p. 67

Kahan, Paul R.—Nexus Questionnaires: Current Issues, vol. 15, no. 1, p. 30

Key, Kimberly Galligan and James K. Smith—Nexus Update: Trends in State Adoption of *Geoffrey* Standards, vol. 15, no. 1, p. 17

Key, Kimberly Galligan and James K. Smith—Trends in State and Local Economic Development, vol. 15, no. 3, p. 1

Key, Kimberly Galligan and James K. Smith—Unitary Issues in State Corporate Taxation, vol. 15, no. 3, p. 71

Kisscorni, Edward S.—Michigan Reforms the Single Business Tax to Export More of the Burden, vol. 15, no. 1, p. 1

Kozub, Robert M.—Analysis of the Kemp Commission Report, vol. 15, no. 1, p. 78

Kozub, Robert M.—Deduction for Interest Owed to Related Parties Adopted in New Jersey [Current Tax Developments], vol. 15, no. 1, p. 88

Kozub, Robert M.—Internet Information Sales Taxable in Texas [Current Tax Developments], vol. 15, no. 1, p. 91

Kozub, Robert M.—Maine Court Clarifies Throwback Issue [Current Tax Developments], vol. 15, no. 3, p. 90

Kozub, Robert M.—The Multistate Tax Commission Considers New Ways to Include Net Gain From Intangibles in Sales Factor for

Apportioning Income Among the States [Current Tax Developments], vol. 15, no. 1, p. 89

Kozub, Robert M.—New Jersey Exempts Radio and TV Broadcast Equipment From Sales and Use Tax [Current Tax Developments], vol. 15, no. 1, p. 88

Kozub, Robert M.—New York Court of Appeals Rejects Substantial Physical Presence Standard, vol. 15, no. 2, p. 58

Kozub, Robert M.—Texas Manufacturing Equipment Refund Claims Due During the Year After Tax Is Paid [Current Tax Developments], vol. 15, no. 1, p. 87

Kozub, Robert M.—Texas's Sales and Use Tax Manufacturing Exemption Does Not Apply to Refrigerated Food Preparation Units [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 87

Kozub, Robert M.—U.S. Supreme Court Lets Taxpayers Re-Litigate Validity of Local Tax [Current Tax Developments], vol. 15, no. 3, p. 92

Kramer, Lawrence, George Denis, Steve Weitzner, and Jennifer Young—Tax Incentives: To Have or Have Not, vol. 15, no. 3, p. 1

Mano, Char E.—A Question of Residency, vol. 15, no. 4, p. 26

Overstreet, Robert S., Michael D. Herbert, Michael E. Brownell, and Riley A. Clayton—Elective Combination—An Island of Peace in a World of Unitary Chaos?, vol. 15, no. 4, p. 1

Polka, Carolyn J., Amy Schmidt-Collard, Kurt Giricz, and Dan Wasserman—Tax Incentive Programs for Businesses in the Midwest, vol. 15, no. 2, p. 14

Powers, Lucinda—Illinois Attracts Businesses by Offering Generous Tax Credits and Economic Incentives, vol. 15, no. 3, p. 34

Raabe, William A.—Effects of Combined Reporting in the Corporate Income/Franchise Tax: An Analysis of Issues, vol. 15, no. 3, p. 43

Schmidt, Dennis R, Roxanne M. Spindle, and William F. Yancey—State Tax Information on the World Wide Web, vol. 15, no. 3, p. 60

Schmidt-Collard, Amy, Kurt Giricz, Carolyn J. Polka, and Dan Wasserman—Tax Incentive Programs for Businesses in the Midwest, vol. 15, no. 2, p. 14

Shanon, Milette—Michigan's Single Business Tax: To Add Back, or Not to Add Back? That Is the Question, vol. 15, no. 2, p. 71

Smith, James K., and Kimberly Galligan Key—Nexus Update: Trends in State Adoption of *Geoffrey* Standards, vol. 15, no. 1, p. 17

Smith, James K. and Kimberly Galligan Key—Trends in State and Local Economic Development, vol. 15, no. 3, p. 1

Smith, James K. and Kimberly Galligan Key—Unitary Issues in State Corporate Taxation, vol. 15, no. 3, p. 71

Spindle, Roxanne M., Dennis R. Schmidt, and William F. Yancey—State Tax Information on the World Wide Web, vol. 15, no. 3, p. 60
Tobias, Dannie E.—Sales Tax on Acquisitions, vol. 15, no. 2, p. 78
Wasserman, Dan, Carolyn J. Polka, Amy Schmidt-Collard, Kurt Giricz—Tax Incentive Programs for Businesses in the Midwest, vol. 15, no. 2, p. 14
Watson, Sherry, and Cathy Collins—The New War Between the States: Economic Policy or Corporate Welfare, vol. 15, no. 3, p. 11
Weitzner, Steve, Lawrence Kramer, George Denis, and Jennifer Young—Tax Incentives: To Have or Have Not— vol. 15, no. 3, p. 1
Yancey, William F., Dennis R. Schmidt, and Roxanne M. Spindle—State Tax Information on the World Wide Web, vol. 15, no. 3, p. 60
Young, Jennifer, Lawrence Kramer, George Denis, and Steve Weitzner—Tax Incentives: To Have or Have Not, vol. 15, no. 3, p. 1

DEPARTMENTS

Nonresident Pension Income Update [Pension Update]—*Joseph R. Guardino*, vol. 15, no. 1, p. 91
Texas Manufacturing Equipment Refund Claims Due During the Year After Tax Is Paid [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 87
Texas's Sales and Use Tax Manufacturing Exemption Does Not Apply to Refrigerated Food Preparation Units [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 87
New Jersey Exempts Radio and TV Broadcast Equipment From Sales and Use Tax [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 88
Deduction for Interest Owed to Related Parties Adopted in New Jersey [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 88
The Multistate Tax commission Considers New Ways to Include Net Gain From Intangibles in Sales Factor for Apportioning Income Among the States [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 89
Maine Court Clarifies Throwback Issue [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 3, p. 90
Internet Information Sales Taxable in Texas [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 1, p. 91
U.S. Supreme Court Lets Taxpayers Re-Litigate Validity of Local Tax [Current Tax Developments] *Robert M. Kozub*, vol. 15, no. 3, p. 92